



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-149625-10]

RIN 1545-BK03

Application of the Segregation Rules to Small Shareholders; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking.

SUMMARY: This document contains a correction to notice of proposed rulemaking (REG-149625-10) that was published in the **Federal Register** on Wednesday, November 23, 2011 (76 FR 72362) providing guidance regarding the application of the segregation rules to public groups under section 382 of the Internal Revenue Code (Code).

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, Stephen R. Cleary, (202) 622-7750 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The correction notice that is the subject of this document is under section 382 of the Code.

Need for Correction

As published, the notice of proposed rulemaking (REG-149625-10) contains errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the publication of notice of proposed rulemaking (REG-149625-10), which was the subject of FR Doc. 2011-30290, is corrected as follows:

1. On page 72364, column 3, in the preamble, under the paragraph heading “D. Clarification of §1.382-2T(j)(3)”, eleventh line, the language “regard to §1.382-2T(h)(i)(A)) or a first” is corrected to read “regard to §1.382-2T(h)(2)(i)(A)) or a first”.
2. On page 72364, column 3, in the preamble, under the paragraph heading “D. Clarification of §1.382-2T(j)(3)”, last line of the paragraph, the language “2T(h)(i)(A).” is corrected to read “2T(h)(2)(i)(A).”.

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